Association of
Independent Data Auditors
of India
www.aidai.org.in
A Division of Foundation of Data Protection Professionals in India

AIDAI-SOP-DA-v1.2

(16th September 2026)

Standard Operating Procedure for Data Audits of Entities Having Multiple Data Processing Units

(Use of the Work of a Component Data Auditor)

Issued for Data Audits conducted under Section 10 of the Digital Personal Data Protection Act, 2023, using the Data Governance and Protection Standard of India (DGPSI / DGPSI-AI) as audit criteria

Issued by

Association of Independent Data Auditors of India (AIDAI)

A Division of the Foundation of Data Protection Professionals in India (FDPPI)

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AIDAI is a self-regulatory body constituted by FDPPI, a company registered under Section 8 of the Companies Act, 2013. This SOP should be read together with the AIDAI Empanelment Regulations and the AIDAI Code of Conduct and takes effect as a term of empanelment rather than as a statutory requirement (see Section 8).

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Preamble

AIDAI (Association of Independent Data Auditors of India) is a division of FDPPI (Foundation of Data Protection Professionals in India), a company registered under Section 8 of the Companies Act, 2013. AIDAI empanels Independent Data Auditors to conduct Data Audits envisaged under Section 10 of the Digital Personal Data Protection Act, 2023 ("DPDPA 2023"), applying the Data Governance and Protection Standard of India and its AI extension (DGPSI / DGPSI-AI) as the audit criteria.

Many entities subject to a Data Audit are not single, undivided units. A bank conducts data processing through its branches; a university or college conducts it through constituent colleges and departments; a hospital group, an insurer, a company with a branch network or franchise structure, and similar entities all present the same structural feature — a central or apex organisation, and multiple subordinate Data Processing Units that collect, store or process personal data under common policies but often with local variation in systems, vendors and practice.

This SOP (AIDAI-SOP-DA-v1.0) establishes the procedure to be followed where the Data Audit of such an entity is to result in a single, consolidated Data Audit Report or Data Trust Score for the entity as a whole, and where an Empanelled Data Auditor with overall responsibility for that consolidated report (the "Lead Data Auditor") uses, in whole or in part, the work of one or more other Empanelled Data Auditors on individual Data Processing Units (each, a "Component Data Auditor").

This SOP is a deliberate replica, adapted for Data Audit purposes, of the structure and reasoning of Standard on Auditing (SA) 600, "Using the Work of Another Auditor", issued by ICAI for financial statement audits. AIDAI has drawn on SA 600 because the underlying problem — how a principal reviewer may rely on, and remain answerable for, work performed by another qualified person on a component of the same subject matter — is structurally identical. The material difference is addressed directly in Section 8 of this SOP: AIDAI is not a statutory regulator, and its only lever over an Empanelled Data Auditor's conduct is control over empanelment itself.

1. Introduction

1. Section 10 of DPDPA 2023, read with the applicable Rules, contemplates periodic Data Audits of Data Fiduciaries (in particular, Significant Data Fiduciaries) to assess compliance with the obligations of the Act. AIDAI empanels Independent Data Auditors to conduct such Data Audits, applying DGPSI/DGPSI-AI as the audit criteria and issuing a Data Audit Report and, where applicable, a Data Trust Score.

2. The purpose of this SOP is to establish the procedure to be applied where an Empanelled Data Auditor (referred to herein as the “Lead Enterprise Data Auditor”), reporting on the data protection compliance status of an entity as a whole, uses the work of another Empanelled Data Auditor (referred to herein as the “Component Data Auditor”) with respect to one or more Data Processing Units included within that entity. This SOP also addresses the Lead Enterprise Data Auditor's responsibility in relation to such use.

3. This SOP applies to the Data Audit of entities having a central or apex organisation and one or more subordinate Data Processing Units — for example, a bank and its branches, a university/college and its departments or constituent colleges, a hospital group and its units, or any other organisation with a comparable structure — where a single, consolidated Data Audit Report or Data Trust Score is to be issued for the entity as a whole.

4. This SOP does not deal with situations where two or more Empanelled Data Auditors are jointly engaged as Lead Data Auditors for the same Data Audit, nor does it deal with an Empanelled Data Auditor's relationship with a predecessor Data Auditor. These situations, if they arise, shall be governed by such separate guidance as AIDAI may issue.

5. Where the Lead Enterprise Data Auditor concludes that the personal data processing carried out at a Data Processing Unit is immaterial to the data protection compliance position of the entity as a whole, the procedures set out in this SOP need not be applied to that Unit. Where several Data Processing Units, immaterial in themselves, are together material in relation to the entity as a whole, the procedures set out in this SOP should be considered in respect of those Units taken together. The term Lead Enterprise Data Auditor is used to distinguish a “Lead Data Auditor” which may be term appropriate when a group of data auditors of the same firm undertake the audit lead by one senior person.

6. **When the Lead Enterprise Data Auditor uses the work of a Component Data Auditor, the Lead Enterprise Data Auditor should determine how the work of the Component Data Auditor will affect the audit.**

7. "Lead Enterprise Data Auditor" means the Empanelled Data Auditor with responsibility for issuing the Data Audit Report on an entity as a whole, where that Data Audit Report incorporates the results of the Data Audit of one or more Data Processing Units conducted by another Empanelled Data Auditor.

8. "Component Data Auditor" means an Empanelled Data Auditor, other than the Lead Data Auditor, with responsibility for the Data Audit of a Data Processing Unit whose results are included in the Data Audit Report issued by the Lead Data Auditor.

9. "Data Processing Unit" (or "Component") means a branch, zonal or regional office, department, constituent unit, subsidiary, franchisee location, outsourced processing centre, or any other unit of an entity that independently collects, stores, transmits or otherwise processes personal data, and whose processing activities form part of the personal data processing footprint of the entity as a whole.

2. Definitions

10. In this SOP, in addition to the terms defined in paragraphs 7 to 9 above, the following expressions have the meanings set out below, unless the context otherwise requires:

Term	Meaning
AIDAI	The Association of Independent Data Auditors of India, a division of FDPPI, which empanels and regulates Data Auditors for the purpose of conducting Data Audits.
FDPPI	Foundation of Data Protection Professionals in India, a company registered under Section 8 of the Companies Act, 2013, and the parent body of AIDAI.
Empanelled Data Auditor / Data Auditor	An individual or firm empanelled by AIDAI, in accordance with the AIDAI Empanelment Regulations, to conduct Data Audits.
Empanelment	The status of enrolment on AIDAI's panel of Data Auditors, granted subject to, and continuing subject to, compliance with the AIDAI Empanelment Regulations, the AIDAI Code of Conduct, and this SOP.

Term	Meaning
Data Audit	An audit of a Data Fiduciary's (or, as applicable, a Data Processing Unit's) compliance with DPDPA 2023 and the DGPSI/DGPSI-AI criteria, conducted for the purposes of Section 10 of DPDPA 2023.
DGPSI	The Data Governance and Protection Standard of India, used by Empanelled Data Auditors as the audit criteria for a Data Audit.
Data Audit Report	The report (and, where issued, the accompanying Data Trust Score) recording the results and opinion of a Data Audit.
Component Data Audit Report	A Data Audit Report issued by a Component Data Auditor in respect of a Data Processing Unit.
Principal Data Fiduciary / Entity	The Data Fiduciary at the apex or central level of an organisation that has one or more subordinate Data Processing Units, and on whose behalf, or in respect of whom, the consolidated Data Audit Report is issued.
Suspension of Empanelment	The temporary withdrawal, by AIDAI, of an Empanelled Data Auditor's entitlement to accept or continue engagements as Lead Enterprise Data Auditor or Component Data Auditor, or to hold out as an AIDAI Empanelled Data Auditor, as more particularly described in Section 8.

3. Acceptance as Lead Enterprise Data Auditor

11. Before accepting an engagement as Lead Enterprise Data Auditor for an entity having multiple Data Processing Units, the Empanelled Data Auditor should consider whether the Auditor's own participation is sufficient to enable the Auditor to act as Lead Data Auditor.

(a) the materiality of the portion of the entity's personal data processing footprint that the Lead Enterprise Data Auditor will personally audit;

(b) the Lead Data Auditor's degree of knowledge regarding the business, data flows and information systems of the Data Processing Units;

(c) the risk of material non-compliance in the personal data processing carried out at Data Processing Units to be audited by a Component Data Auditor; and

(d) the Lead Data Auditor's ability to perform the additional procedures set out in this SOP regarding the Data Processing Units audited by a Component Data Auditor, resulting in the Lead Enterprise Data Auditor having significant participation in the Data Audit as a whole.

4. The Lead Data Auditor's Procedures

12. Where the governing instrument, policy or engagement terms of the entity confer a right on the Lead Enterprise Data Auditor to visit a Data Processing Unit and examine its data processing records, and another Empanelled Data Auditor has been engaged as Component Data Auditor for that Unit, the Lead Enterprise Data Auditor would normally be entitled to rely upon the work of the Component Data Auditor unless there are special circumstances that make it necessary for the Lead Enterprise Data Auditor to visit the Unit and/or examine its records directly.

13. When planning to use the work of a Component Data Auditor, the Lead Enterprise Data Auditor should consider the professional competence of the Component Data Auditor in the context of the specific engagement, particularly where the Component Data Auditor is not empanelled with AIDAI.

14. The Lead Enterprise Data Auditor should perform procedures to obtain sufficient appropriate audit evidence that the work of the Component Data Auditor is adequate for the Lead Data Auditor's purposes, in the context of the specific engagement. When using the work of a Component Data Auditor, the Lead Enterprise Data Auditor should ordinarily:

(a) advise the Component Data Auditor of the use that is to be made of the Component Data Auditor's work and report, and make sufficient arrangements for co-ordination of their efforts at the planning stage of the Data Audit — informing the Component Data Auditor of matters such as the DGPSI control areas requiring special consideration, the procedures for identifying inter-Unit personal data flows or transfers that may require disclosure, and the timetable for completion of the Data Audit; and

(b) advise the Component Data Auditor of the significant DGPSI and DPDPA 2023 requirements applicable to the Data Processing Unit and obtain a representation as to compliance with them.

15. The Lead Enterprise Data Auditor might discuss with the Component Data Auditor the audit procedures applied, or review a written summary of the Component Data Auditor's procedures and findings, which may be in the form of a completed questionnaire or checklist (see Annexure B). The Lead Enterprise Data Auditor may also wish to visit the Component Data Auditor. The nature, timing and extent of these procedures will depend on the circumstances of the engagement and the Lead Data Auditor's knowledge of the professional competence of the Component Data Auditor, which knowledge may have been enhanced by a review of the Component Data Auditor's previous audit work, including work on the AIDAI panel.

16. The Lead Enterprise Data Auditor may conclude that it is not necessary to apply procedures such as those described in paragraph 15 because sufficient appropriate audit evidence has previously been obtained that the Component Data Auditor holds current, unsuspended AIDAI empanelment and that acceptable quality-control policies and procedures are complied with in that Auditor's practice.

17. The Lead Enterprise Data Auditor should consider the significant findings of the Component Data Auditor.

18. The Lead Enterprise Data Auditor may consider it appropriate to discuss with the Component Data Auditor, and with the management of the Data Processing Unit, the audit findings or other matters affecting the personal data processing of the Unit. The Lead Enterprise Data Auditor may also decide that supplemental tests of the records or systems of the Unit are necessary; such tests may, depending on the circumstances, be performed by the Lead Enterprise Data Auditor or by the Component Data Auditor.

19. In certain circumstances, the Component Data Auditor may happen to be a person other than an AIDAI Empanelled Data Auditor — for instance, where a Data Processing Unit is situated outside India and applicable local law or practice requires or permits a person other than an AIDAI Empanelled Data Auditor to conduct the audit of that Unit. In such circumstances, the procedures outlined in paragraphs 12 to 18 assume added importance, and the Lead Enterprise Data Auditor must independently satisfy itself of, and document, that person's competence and independence, since AIDAI's empanelment-based assurance does not extend to a person who is not an Empanelled Data Auditor.

20. The Lead Enterprise Data Auditor should document in the working papers the Data Processing Units whose personal data processing was audited by a Component Data Auditor; their significance to the personal data processing footprint of the entity as a whole; the names and AIDAI empanelment numbers of the Component Data Auditors; and any conclusions reached that individual Data Processing Units are not material. The Lead Enterprise Data Auditor should also document the procedures performed and conclusions reached — for example, the results of discussions with the Component Data Auditor and the review of the Component Data Auditor's written summary of procedures. However, the Lead Enterprise Data Auditor need not document the reasons for limiting procedures in the circumstances described in paragraph 16, provided those reasons are summarised elsewhere in the Lead Data Auditor's documentation. Where the Component Data Audit Report is other than unqualified, the Lead Enterprise Data Auditor should also document how it has dealt with the qualification or adverse remarks in framing its own Data Audit Report.

5. Co-ordination Between Lead Enterprise Data Auditor and Component Data Auditor(s)

21. **There should be sufficient liaison between the Lead Enterprise Data Auditor and the Component Data Auditor. For this purpose, the Lead Enterprise Data Auditor may find it necessary to issue written communication(s) to the Component Data Auditor. An illustrative format is at Annexure A.**

22. **The Component Data Auditor, knowing the context in which its work is to be used by the Lead Data Auditor, should co-ordinate with the Lead Enterprise Data Auditor — for example, by promptly bringing to the Lead Data Auditor's attention any significant findings that require attention at the entity level, adhering to the timetable for the Data Audit of the Data Processing Unit, and ensuring compliance with the applicable DGPSI and DPDPA 2023 requirements. The Lead Enterprise Data Auditor should similarly advise the Component Data Auditor of any matters that come to its attention that it considers may have an important bearing on the Component Data Auditor's work.**

23. Where considered necessary, the Lead Enterprise Data Auditor may require the Component Data Auditor to respond to a detailed questionnaire regarding matters on which the Lead Enterprise Data Auditor requires information for discharging its responsibilities. The Component Data Auditor should respond to such questionnaire on a timely basis.

24. Where a Data Processing Unit is itself further subdivided — for example, a branch with sub-branches, or a department with laboratories or centres — the Component Data Auditor for that Unit may itself use the work of a further Component Data Auditor for a sub-Unit. In such a case, the principles set out in this SOP apply, with the necessary changes, as between the Component Data Auditor (acting, for that purpose, in the capacity of a Lead Data Auditor) and the further Component Data Auditor.

6. Reporting Considerations

25. When the Lead Enterprise Data Auditor concludes, on the basis of the procedures performed, that the work of the Component Data Auditor cannot be used, and the Lead Enterprise Data Auditor has not been able to perform sufficient additional procedures regarding the personal data processing of the Data Processing Unit audited by the Component Data Auditor, the Lead Enterprise Data Auditor should qualify the consolidated Data Audit Report, express the Data Audit opinion (or Data Trust Score) subject to a limitation on the scope of the audit, or decline to express an opinion for the entity as a whole, as the circumstances require, disclosing the reasons therefor.

26. In all circumstances, if the Component Data Auditor issues, or intends to issue, a qualified, adverse or disclaimer Component Data Audit Report, the Lead Enterprise Data Auditor should consider whether the subject matter of the qualification or adverse remarks is of such nature and significance, in relation to the personal data processing of the entity as a whole, as to require a corresponding modification of the Lead Data Auditor's own Data Audit Report.

27. The consolidated Data Audit Report should indicate, at a summary level, the number and nature of Data Processing Units whose Data Audit was conducted by a Component Data Auditor, as distinct from those audited directly by the Lead Data Auditor. The consolidated Data Audit Report need not name the individual Component Data Auditors; their names and AIDAI empanelment numbers should be retained in the Lead Data Auditor's working papers and made available to AIDAI on request.

7. Division of Responsibility

28. The Lead Enterprise Data Auditor would not ordinarily be responsible for the work entrusted to a Component Data Auditor, except in circumstances that should have aroused the Lead Data Auditor's suspicion about the reliability of the work performed by the Component Data Auditor — for example, an unexplained departure from DGPSI methodology, or evidence inconsistent with the Component Data Auditor's stated conclusions.

29. When the Lead Enterprise Data Auditor has to base the Data Audit Report on the entity as a whole on the reports of Component Data Auditors, the Lead Data Auditor's report

should state clearly the division of responsibility for the personal data processing footprint of the entity by indicating the extent to which the Data Processing Units audited by Component Data Auditors have been included — for example, the number of branches, departments, subsidiaries or other Units audited by Component Data Auditors, and the proportion (whether by volume of personal data processed, number of Data Processing Units, or such other reasonable basis) that this represents of the entity's overall personal data processing footprint.

8. Empanelment Linkage and Disciplinary Framework

AIDAI is not a statutory body. It is a self-regulatory body constituted by FDPPI, a company registered under Section 8 of the Companies Act, 2013. Unlike ICAI, AIDAI derives no authority from an Act of Parliament, cannot compel testimony or production of documents, cannot impose fines or award damages, and cannot suspend or cancel a statutory professional licence. This Section sets out how compliance with this SOP is nevertheless made binding — through the terms of empanelment — and how AIDAI's sole disciplinary tool, suspension (or cancellation) of empanelment, is to be exercised.

30. Status of this SOP. This SOP is issued by AIDAI in exercise of the powers vested in it under the AIDAI Empanelment Regulations. It does not have the force of law and is not made under any statute. It derives its binding force solely from the contractual undertaking that every Empanelled Data Auditor gives to AIDAI, at the time of empanelment and on each renewal, to comply with this SOP and such other SOPs, standards and directions as AIDAI may issue from time to time (see Annexure D).

31. Condition of empanelment. Every applicant for empanelment as a Data Auditor, and every currently Empanelled Data Auditor, shall execute an undertaking, in the form prescribed by AIDAI, to comply with this SOP in every engagement in which the Auditor acts as Lead Enterprise Data Auditor or as Component Data Auditor. Continued empanelment is conditional on that undertaking remaining in force and being honoured.

32. Empanelment as a condition of acting as Lead Data Auditor. Only a Data Auditor empanelled with AIDAI, and holding valid, unsuspended empanelment at the time of the engagement, may accept an engagement as Lead Enterprise Data Auditor under this SOP. A Lead Enterprise Data Auditor who engages a Component Data Auditor who is not currently empanelled with AIDAI, or whose empanelment is under suspension, does so entirely at the Lead Data Auditor's own risk, and must independently satisfy itself of, and document, that

Component Data Auditor's competence as required by paragraph 19. AIDAI extends no assurance in respect of the work of a Component Data Auditor who is not empanelled, or whose empanelment is suspended, and the Lead Enterprise Data Auditor remains fully answerable to AIDAI for the consequences of relying on such work.

33. Duty to report non-compliance. An Empanelled Data Auditor who becomes aware, in the course of acting as Lead Enterprise Data Auditor or Component Data Auditor, of a departure by another Empanelled Data Auditor from this SOP, the AIDAI Code of Conduct, or DGPSI methodology, of a nature that could affect the reliability of a Data Audit Report, shall report the matter to AIDAI in writing within fifteen (15) days of becoming aware of it. Failure to make such a report is itself a ground for disciplinary action under this Section.

34. Disciplinary Committee. AIDAI shall constitute a Disciplinary Committee (or refer the matter to any equivalent disciplinary mechanism of FDPPI) to examine complaints or references received under paragraph 33, or received from an audited entity, a co-Auditor, or on AIDAI's own review under paragraph 40, regarding non-compliance with this SOP.

35. Sole disciplinary sanction: suspension of empanelment. Being a self-regulatory body and not a statutory authority, AIDAI's disciplinary authority over an Empanelled Data Auditor is confined to, and derives entirely from, its contractual control over empanelment. Accordingly, suspension of empanelment — and, in appropriate cases, cancellation or permanent removal from the panel — is the sole disciplinary sanction available to, and to be exercised by, AIDAI under this SOP. AIDAI does not, and does not purport to, impose fines, award damages, or restrict any person's right to practise as a data protection professional otherwise than as an AIDAI Empanelled Data Auditor.

36. Graduated process. Disciplinary action for non-compliance with this SOP shall ordinarily follow the following graduated process:

(a) preliminary scrutiny of the complaint or reference by the Disciplinary Committee to determine whether it discloses a prima facie case;

(b) issue of a show-cause notice to the concerned Empanelled Data Auditor, giving reasonable time (ordinarily not less than fifteen (15) days) to submit a written response (an illustrative format is at Annexure C);

(c) an opportunity of being heard, if requested by the Auditor;

(d) a reasoned order of the Disciplinary Committee, which may result in (i) closure with no action, (ii) a written advisory or warning recorded on the Auditor's empanelment file, (iii) suspension of empanelment for a specified period, or (iv) cancellation of empanelment; and

(e) a right of appeal to the Governing Council of AIDAI within thirty (30) days of the order, whose decision on the appeal shall be final and binding for the purposes of empanelment.

37. Effect of suspension. During the period of suspension of empanelment, the Auditor: (a) shall not accept any new engagement as Lead Enterprise Data Auditor or Component Data Auditor under this SOP; (b) shall not hold out, in any engagement, proposal, report or Data Trust Score certification, as an "AIDAI Empanelled Data Auditor"; and (c) any Data Audit Report signed during the period of suspension shall not be recognised by AIDAI as a report of an Empanelled Data Auditor, without prejudice to any liability the Auditor may separately owe to the audited entity or to any other party under the terms of that engagement. Engagements accepted prior to suspension shall, wherever practicable, be handed over to another Empanelled Data Auditor nominated by AIDAI, at the suspended Auditor's cost.

38. Interim suspension. Pending completion of the process described in paragraph 36, AIDAI may, where the Disciplinary Committee is satisfied that the matter is serious and that the integrity of the Data Audit process so requires, place the Auditor's empanelment under interim suspension for a period not exceeding sixty (60) days, recording its reasons in writing and giving the Auditor an opportunity to make a representation within seven (7) days of such interim suspension taking effect.

9. Documentation and Record Retention

39. The Lead Enterprise Data Auditor and each Component Data Auditor shall retain the working papers, correspondence, questionnaires and representations referred to in this SOP for a minimum period of eight (8) years from the date of the consolidated Data Audit Report, or such longer period as may be prescribed by AIDAI or under the DPDPA 2023 Rules, and shall produce them to AIDAI on request in connection with any quality review or disciplinary proceeding.

40. AIDAI may, as part of its empanelment quality-review programme, call for and review the working papers of any Lead Enterprise Data Auditor or Component Data Auditor engagement to verify compliance with this SOP, independently of any specific complaint.

10. Effective Date, Transition and Version Control

41. This SOP (AIDAI-SOP-DA-v1.0) becomes operative for all Data Audit engagements commenced on or after the date notified by AIDAI to all Empanelled Data Auditors, and shall stand automatically superseded by any subsequent version issued by AIDAI. Until superseded, every reference in an AIDAI empanelment or engagement document to “the SOP for use of the work of a Component Data Auditor” shall be construed as a reference to this SOP.

Relationship to SA 600. This SOP is modelled on, and adapts for Data Audit purposes under DPDPA 2023, the structure and reasoning of Standard on Auditing (SA) 600, “Using the Work of Another Auditor”, issued by the Institute of Chartered Accountants of India. AIDAI acknowledges SA 600 as the structural basis for this SOP. Nothing in this SOP should be construed as suggesting that AIDAI possesses statutory authority equivalent to that of ICAI; AIDAI's authority under this SOP is, and remains, contractual and empanelment-based only, as set out in Section 8.

Annexure A

Illustrative Co-ordination Letter — Lead Enterprise Data Auditor to Component Data Auditor

(Referred to in paragraph 21. To be adapted to the specific engagement; AIDAI empanelment number of both Auditors to be quoted.)

To: [Name of Component Data Auditor], AIDAI Empanelment No. [•]

Re: Data Audit of [Data Processing Unit], a component of [Entity Name], for the audit period [•]

- We have been engaged as Lead Enterprise Data Auditor for the consolidated Data Audit of [Entity Name] ("the Entity") under Section 10 of DPDPA 2023, applying DGPSI as audit criteria, and we understand you have been separately engaged as Component Data Auditor for the Data Processing Unit named above.
- We request that your Data Audit of the above Unit cover, at a minimum, the DGPSI control domains set out in Annexure B, with particular attention to: [list of areas requiring special consideration, e.g., cross-border transfer of personal data, consent-management systems, grievance-redressal turnaround, data-breach notification readiness].
- Please identify and report separately any personal data flows or transfers between the Unit and other Data Processing Units of the Entity, or with the Entity's central/apex office, as these require disclosure in the consolidated Data Audit Report.
- We attach the audit timetable, which requires your Component Data Audit Report (or a completed Component Data Audit Questionnaire in the form of Annexure B) by [date], to allow adequate time for review and consolidation.
- Kindly confirm your AIDAI empanelment status is current and unsuspended as of the date of this letter, and provide a written representation of compliance with the DGPSI requirements applicable to the Unit, in the form set out at the end of Annexure B.
- We look forward to your co-operation in accordance with AIDAI-SOP-DA-v1.0.

Yours faithfully,

[Name], Lead Data Auditor, AIDAI Empanelment No. [•]

Annexure B

Illustrative Heads of a Component Data Audit Questionnaire

(Referred to in paragraphs 14 and 15. The Component Data Auditor completes this questionnaire, mapped to DGPSI, for each Data Processing Unit audited.)

	DGPSI/DGPSI-AI Domain	Illustrative Matters to be Covered
1	Governance & Accountability	Local data-protection roles/responsibilities; escalation to central Data Protection Officer; policy adoption at Unit level.
2	Notice & Consent	Consent-capture mechanism used at the Unit; language/accessibility; consent-withdrawal handling.
3	Data Principal Rights	Local process for access, correction, erasure and grievance requests; turnaround time; escalation path.
4	Process, Processor and Data Inventory & Flow Mapping	Personal data collected/processed locally; transfers to/from other Units or the central office; third-party processors engaged locally.
5	Security Safeguards	Physical, administrative and technical safeguards at the Unit; access controls; local incident history.
6	Data Breach Readiness	Local breach-detection and escalation procedure; time taken to notify central office/DPO.
7	Vendor / Processor Management	Local vendor contracts involving personal data; due-diligence and monitoring evidence.
8	Retention & Disposal	Local records-retention practice; secure-disposal evidence.
9	Training & Awareness	Staff training records at the Unit on DPDPA/DGPSI requirements.
10	AI System Use	Any AI/ML systems processing personal data at the Unit; human-oversight and bias-review evidence.

Component Data Auditor's representation: *“I confirm that the above reflects the results of my Data Audit of the named Data Processing Unit, performed in accordance with DGPSI and AIDAI-SOP-DA-v1.0, and that my AIDAI empanelment is current and unsuspended as of the date below.”*

Name / AIDAI Empanelment No. / Date / Signature: ____________________________

Annexure C

Illustrative Show-Cause Notice / Suspension of Empanelment Order

(Referred to in paragraph 36. Issued by the AIDAI Disciplinary Committee.)

PART I — SHOW-CAUSE NOTICE

- To: [Name], AIDAI Empanelment No. [•]
- This is to inform you that AIDAI has received [a complaint / a reference under paragraph 33 / findings of a quality review under paragraph 40] alleging non-compliance with AIDAI-SOP-DA-v1.0, specifically: [particulars of the alleged non-compliance, with reference to the paragraph(s) of the SOP said to have been breached].
- You are called upon to show cause, in writing, within fifteen (15) days of receipt of this notice, as to why disciplinary action — including suspension or cancellation of your empanelment — should not be taken against you.
- You may, if you so wish, request an opportunity of being heard in person or through a representative, within the same fifteen (15) day period.
- This notice is issued under paragraph 36 of AIDAI-SOP-DA-v1.0 and does not, by itself, constitute a finding of non-compliance.

PART II — ORDER (to be issued after due process under paragraph 36)

- Having considered the show-cause notice, the response (if any) received, and [the submissions made at the hearing held on •], the Disciplinary Committee records its findings as follows: [findings].
- Order: [No action / Written advisory recorded on file / Empanelment suspended for a period of •, effective • / Empanelment cancelled with effect from •].
- Consequences of this Order are as set out in paragraph 37 of AIDAI-SOP-DA-v1.0.
- You may appeal this Order to the Governing Council of AIDAI within thirty (30) days of the date of this Order, in accordance with paragraph 36(e) of AIDAI-SOP-DA-v1.0.

For and on behalf of the AIDAI Disciplinary Committee — Name / Designation / Date: ______________________________

Annexure D

Illustrative Undertaking to Comply with AIDAI-SOP-DA-v1.0

(Referred to in paragraphs 30 and 31. To be executed at empanelment and at each renewal.)

- I, [Name], holder/applicant of AIDAI Empanelment No. [•], confirm that I have read and understood AIDAI-SOP-DA-v1.0 (“the SOP”) issued by the Association of Independent Data Auditors of India.
- I undertake to comply with the SOP, and with any subsequent version of it notified by AIDAI, in every engagement in which I act as Lead Enterprise Data Auditor or as Component Data Auditor.
- I acknowledge that AIDAI is a self-regulatory body and not a statutory authority, and that its sole disciplinary sanction for non-compliance with the SOP is suspension or cancellation of my empanelment, as set out in Section 8 of the SOP.
- I acknowledge that continued empanelment is conditional on continued compliance with the SOP and the AIDAI Code of Conduct.

Name / AIDAI Empanelment No. / Date / Signature: ______________________________